

April 2, 2024

Sean Browne
President and Chief Executive Officer
Xtant Medical Holdings, Inc.
664 Cruiser Lane
Belgrade, Montana 59714

Holdings, Inc.

Statement on Form S-3

Re: Xtant Medical

Registration

Filed April 1, 2024
File No. 333-278413

Dear Sean Browne:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Amy Culbert